G. R. S. IX-5] R.F. 257-9

Previous references.

S. R. 5 of 1865 1887-88.

~~191~~.

(S. R. .)

File No. 11.

Serial Nos. 1—12

Later references.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1—12

M ~~Part~~ B for May 1889.

SUBJECT.

Claims of the Sringeri Mutt to the Abkari Revenue within the Inam Villages.

Orders of Govt

W D 88—GPB—50,000—24-7-16

(Last available copy is put up.)

(20)

1887.

GOVERNMENT OF MYSORE.

REVENUE.

PROCEEDINGS.

Dated 3rd February 1887.

No. 7260-7.
Cir. 245.

Circulating a Memo by the Dewan on the Arrack Contract of the Province, together with a Notification issued in connection therewith.

Mysore Government Press, Bangalore.—5—2—87.—50.

Proceedings of the Dewan to His Highness the Maharaja of Mysore, (Revenue),—dated 3rd February 1887.

MEMORANDUM.

The existing arrack contracts of the different Districts of the Province will expire on the 31st March 1887. The arrangements previously in force were revised when these contracts were given out, *vide* Proceedings No. 5686—103, dated 21st January 1884. I consider a further revision now desirable in the interests of the arrack revenue.

2. Up to April 1884, there were 5 Distilleries in the Province for the manufacture of arrack, namely :—

Single contract for the whole Province.
Abolition of Shimoga Distillery.

(1) Bangalore,
(2) Mysore,
(3) Shimoga,
(4) Chikmagalur, and
(5) Chitaldroog.

3. With a view to bring the manufacture and issue of arrack under a centralized system of efficient control, the Distilleries at Mysore, Chitaldroog and Chikmagalur were abolished in 1884. The Bangalore Distillery now supplies all the Districts of the Province except Shimoga and Kadur which obtain their supply from the Shimoga Distillery. The advantages of a single Central Distillery are fully detailed by me in Proceedings dated 21st January 1884. The only reasons which were advanced for the retention of a separate Distillery at Shimoga for the supply of the two western Districts were (1) the high cost of carriage from Bangalore to Shimoga and places beyond it, and (2) the fact that a large quantity of jaggory was available in the Shimoga District for distillation purposes. With the extension of the Railway, the cost of carriage will diminish and the surplus jaggory produced in the Shimoga District is sure to find a sale in the local markets as well as in the adjoining British Territory. At present, the distant parts of Chitaldroog and Hassan are supplied from Bangalore, and I apprehend no difficulty in supplying Shimoga and Chikmagalur also from Bangalore. The cost of carriage will not unduly trench upon the contractor's margin of profits.

4. Under such circumstances I propose to abolish the Distillery at Shimoga from 1st April 1887, and to invite tenders for the exclusive privilege of manufacture and wholesale vend throughout the whole of the Province, including therein, as agreed to by the Resident, the Civil and Military Station of Bangalore. The manufacture will be carried on at the Government Central Distillery at Bangalore and the contractor will be bound to maintain always at least 10 days' supply at all wholesale Depôts.

5. The present rates of duty and wholesale prices are shown below :—

Uniform rates of duty, wholesale and retail prices.

		Duty per Gallon. Rs. As. P.	Wholesale Prices per Gallon. Rs. As. P.
(*a*)	Bangalore City and Civil and Military Station.	3 5 0	4 6 0
	Town of Mysore		
(*b*)	Remainder of the Bangalore District ..		
	Kolar District		
	Tumkur District	2 4 0	3 6 0
	Remainder of the Mysore District ..		
	Hassan District		
	Chitaldroog District		
(*c*)	Shimoga Town	2 12 0	4 6 4
	Remainder of the Shimoga District ..	2 2 0	3 14 0
(*d*)	Chikmagalur Town	3 0 0	4 6 4
	Remainder of the Kadur District ..	2 4 0	3 14 0

6. These variations of rates are not really required and they could be abolished and one uniform rate adopted for the whole Province with considerable advantage to the revenue. From and after the 1st April 1887, a uniform rate of duty, *viz.* Rs. 3—5—0 per gallon, inclusive of local cess, will be levied on *all* arrack issued from the Bangalore Distillery to any part of the Province whatsoever. The wholesale price will be raised to Rs. 4—6—4 throughout the Province, and the retail price fixed at Rs. 5—0—0 per gallon.

7. It will be seen from the statement appended to the preceding para that the amount allowed to the contractor for cost of manufacture and profits ranges from Rs. 1—12—0 per gallon in the Shimoga District to Rs. 1—1—0 in the Towns of Bangalore and Mysore. The cost of manufacture, including carriage, establishments and house rent incidental thereto, amounts to not more than 11½ annas per gallon as shown in the margin. The net profit to the contractor varies therefore from 5½ annas in the above mentioned Towns to Rs. 1—0—6 in the Shimoga District. Mr. Dalyell considered that 5 annas per gallon was a fair margin of profit to the distiller and Sir Richard Meade was of the same opinion. *Vide* Proceedings No. 6953—R. 62, dated 21st March 1874. In Madras the margin left for contractor's profits is even less than 5 annas as he is bound to sell the liquor to the wholesale vendors at 12 annas per gallon. In Mysore during the next contract, the contractor's profit will be Re. 0—5—2 as shown in the margin.

	Per Gallon. Rs.	As.	P.
Jaggery	0	8	0
Bark	0	0	1
Wood fuel ...	0	0	5
Cost of wholesale vend...	0	0	5·6
Establishments ...	0	0	5·1
Cartage to Depôts ...	0	0	3·5
Stock and block ...	0	0	2
House rent and all other contingencies ...	0	1	7·8
Total.....	0	11	6

Distiller's Costs.	Rs.	As.	P.
Cost of manufacture ...	0	11	6
Government duty ...	3	5	0
Distillery rent ...	0	0	2
Charge on account of Establishment ...	0	0	6
Total.....	4	1	2
Wholesale Price.....	4	6	4
Difference, *i. e.*, contractor's profits	0	5	2

This gives to the contractor, on an average issue of 2,61,000 gallons, an annual net profit of Rs. 84,000, which I consider very liberal, as the capital required for working the contract is not much more than two lakhs of rupees.

8. A fee of Rs. 2 per month is now charged for licenses for wholesale shops. This will not be interfered with.

License fees.

9. From retail shops in the City and in the Civil and Military Station, a license fee of Rs. 15 per month per shop as well as a fee of 4 annas per gallon on sales in excess of 60 and 55 gallons per month, respectively, is levied and credited to the Municipalities of those places. This arrangement will continue.

10. The following rates of license fees are now levied from retail shop-keepers at other stations, namely :—

	Per month per shop. Rs.
In Mysore Town	15
At all Taluk Kasbas	10
At all Hobli Head-quarters	6
In Villages	2

11. In addition to the above license fees, a fee of 4 annas per gallon is levied from the retail shop-keepers on sales above a fixed quantity, as follows :—

In the Town of Mysore—On sales in excess of	60	gallons	per month.
At Taluk Kasbas	do	40	do
At Hobli Head-quarters	do	24	do
In Villages	do	8	do

12. The revenue from license fees on retail shops throughout the Province, excluding the City and the Civil and Military Station of Bangalore, amounted in 1885—86 to Rs. 31,889, and the charge on excess sales to Rs. 11,368; total Rs. 43,257.

13. The profits of the retail vendor amount to 10 annas per gallon. On the total quantity of arrack consumed in 1885—86 (*viz.* 159,352 gallons), the profits amounted to Rs. 98,763, out of which the vendors paid to Government as above stated Rs. 43,257 or 44 per cent in the shape of license fees and charge on excess sales. On an average, each retail vendor sells about 20 gallons per month, which gives him Rs. 13; but deducting what he has to pay to Government for license and other fees, his net profits amount to only Rs. 7—4—0 per month. In villages, the profits are even smaller, as the sales are usually less than 20 gallons. Under such circumstances, these fees will be abolished, and in lieu thereof, a small cess of 2 annas per gallon will be substituted from 1st April next, and will be recovered from retail vendors through the contractor. The new cess would only yield Rs. 19,919, but the relief thus afforded to the retail vendor is, in my opinion, essential in the interests of the arrack revenue. On an average the retail vendor will get Rs.* 11—8—0 per month, instead of only Rs. 7—4—0 as at present. This arrangement will not affect the City and the Civil and Military Station of Bangalore as already stated.

Rent for Distillery buildings.

14. The contractors at present pay a rent of Rs. 150 per mensem for the use of the Distillery buildings. This is very low, considering the cost of the buildings which has amounted to Rs. 53,500 up to date, and the expenditure to be hereafter incurred for securing a good water-supply. For the next 3 years, the rent will be fixed at Rs. 250 per mensem. In Madras, a cess of one anna per gallon is charged for the use of the Distillery premises and all contingencies connected therewith, in addition to a rent of Rs. 50 per month and a godown rent at the rate of Rs. 3 per hogshead or $10\frac{3}{5}$ pie per gallon on liquor kept in the Distillery for more than ten days after manufacture. The rent of Rs. 250 proposed to be charged in Mysore represents a cess of only two pies per gallon. To this must be added the six pie establishment cess referred to in the next para. This combined levy is much less than the Madras cess and rent and other charges above referred to.

Six pie cess for Establishment.

15. The Distillery and District Excise establishments now cost Rs. 14,604 per annum. To ensure proper supervision and to check illicit distillation, an increased establishment is essential. I agree to Major Macintire's proposals for an increased establishment costing Rs. 22,548 per annum. It is only right that the contractors should contribute towards the cost of the establishment which is maintained as much for the security of the Government revenue as in the interests of the contractors themselves. A small cess of six pies per gallon will accordingly be levied for the present, that is, during the next contract. Calculated on the issues of the year 1885—86, this cess would yield for the whole Province Rs. 8,230 per annum.

Contribution for Establishment charges paid by the Civil and Military Station.

16. The Distillery establishment at Bangalore now costs Rs. 464 per mensem, and 36 per cent of this amount is charged to the Civil and Military Station. In addition to this, there is a Testor on Rs. 45 for testing liquor issued to the City and the Civil and Military Station, and 48 per cent of his pay is debited to the Station. In Assistant Resident's letter No. 3229—1995, dated 4th December 1886, it is proposed that the contribution payable by the Civil and Military Station for the next three years should be 33 per cent of t
the Distillery establishment and contingencies and 54 per cent of the Tes
Applying this rate to present establishment, the contribution would

* NOTE—Out of this sum again the retail vendor has to pay for his account books, other contingencies. Mohatarfa tax is an additional payment.

Rs. 2,124. As the contract will include Shimoga and Kadur Districts, this percentage will have to be altered with reference to the following figures :—

	Gallons.
Average yearly issue for the whole Province for the last three years	261,076
Average yearly issue to Civil and Military Station for the last three years	73,663

Thus 28 per cent of the cost of the increased establishment is debitable to the Civil and Military Station.

This amounts to Rs. 2,292, to which should be added 54 per cent of the Testor's pay or Rs. 583 ; total Rs. 2,875. On the other hand, the 6 pie cess calculated upon the average of the last 3 years' actual issue would be Rs. 2,301. The Durbar will however be willing to accept for the next 3 years the 6 pie cess on Station issue (about Rs. 2,301) in lieu of a contribution, which as above calculated amounts to Rs. 2,875.

Upset amount for minimum guarantee.

17. A limit of 7½ lakhs of rupees based on an average of the past 6 years is fixed for the minimum annual revenue to be guaranteed by the tenderers, and no tender which guarantees a lower sum will be considered.

Other provisions.

18. Clear rules should be laid down on the following points :—

(1) the adjustment of duty upon excess sales at the end of every month ;

(2) the commencement of distilling operations by the new contractor before 1st April 1887 ;

(3) the transfer of stock and block from the old to the new contractors ;

(4) the keeping of regular accounts by the contractors and furnishing copies of them to Government officials ;

(5) the lining of vessels with tin ;

and (6) the maintenance of an adequate supply of liquor at wholesale depôts.

This is done in the Notification proposed to be issued.

19. Provision is made for the manufacture and sale of milk punch and other sweet liquors, the bottles being labelled and sealed by the Head Supervisor ; also for the sale to respectable private individuals, for *bonâ fide* private use, of liquor of any strength manufactured at the Distillery.

20. The only changes which affect the Civil and Military Station are—

Changes affecting the Civil and Military Station.

(1) the establishment cess of 6 pie per gallon, which would allow of the relinquishment by the Mysore Government of the percentage contribution now paid by the Civil and Military Station on account of the Distillery establishment ;

and (2) the raising of the wholesale price from Rs. 4—6—0 to Rs. 4—6—4 per gallon, which latter was in force till the beginning of the present contract, when the 4 pies were taken from the wholesale vendor's profits and added to the retail vendor's profits, a consideration which, under the proposed arrangement already referred to, is no longer required in the case of the latter.

appended Notification will be published in the official Gazette, in local the leading newspapers in Madras, Bombay and Calcutta.

22. During the past three years, the actual issues throughout the Province (including the Civil and Military Station) and revenue derived from the varying rates of duty actually in force were as follows :—

	No. of gallons issued.	Revenue realized. Rs.
1883—84	255,308	6,88,019
1884—85	264,542	7,41,574
1885—86	263,378	7,47,314
Average	261,076	7,25,636

If the uniform rate of duty fixed for the next contract had been in force in the above years, the revenue which could have been realized was as follows :—

	Rs.
1883—84 ..	8,45,707
1884—85 .	8,76,295
1885—86 ..	8,72,439

These figures enable me to anticipate a revenue of Rs. 8,64,813 per annum on an average or yearly increase of nearly Rs. 1,40,000.

23. I am of opinion that a further benefit to the revenue must accrue by the adoption of an alternative system of leasing out the monopoly for a term of 5 years, fixing the upset amount below which tenders will not be accepted, at a yearly progressive figure, as shown below :—

1st year	7½ lakhs.
2nd year	7¾ lakhs.
3rd year	8 lakhs.
4th year	8¼ lakhs.
5th year	8½ lakhs.

The tender, which offers the most favorable terms in the aggregate for the 5 years, could be accepted. This system would offer great inducement to would-be contractors. It would enable them to enter into favorable engagements with cultivators of jaggory, to invest in the purchase of suitable appliances, to adopt improved methods of manufacture and to produce better arrack at less cost. All considerations point to such a plan as highly beneficial in every way, but before making such a change I must consult the Resident as to his views in regard to its effect upon the Station revenue. If with the Resident's consent this change is finally resolved upon, I would only make the five year contract an alternative proposal, leaving it to the tenderers to tender either for

(1) a three year contract subject to an upset amount of 7½ lakhs;

or

(2) a five year contract subject to progressive upset amounts as follows :—

1st year	7½ lkaas.
2nd year	7¾ lkhhs.
3rd year	8 lakhs.
4th year	8½ lakhs.
and 5th year	8½ lakhs.

MYSORE,
20th December 1886.

K. SHESHADRI IYER,
Dewan.

P. S.—Since writing the above, it has been decided in consultation with the Resident, to leave it to the option of the tenderers, to tender either for of 3 years or for a period of 5 years, the upset amount above which the be made being fixed at 7½ lakhs during the first two years of the contra lakhs of rupees during the remaining year or years of the contract.

2. The accompanying Notification will accordingly be published.

31st December 1886.

Proceedings of the Dewan to His Highness the Maharaja of Mysore, (Revenue),—dated 3rd February 1887.

GENERAL.

NOTIFICATIONS.

31*st December* 1886.

Tenders are hereby invited for the exclusive privilege of the manufacture and wholesale vend of arrack throughout the Territories of Mysore, inclusive of the Civil and Military Station of Bangalore.

2. The contract for the Civil and Military Station of Bangalore is included in this Notification with the permission of the Resident in Mysore.

3. The privilege for which tenders are now invited will be conceded subject to the conditions I to XIX specified in para 9 of this Notification. It will not include the manufacture or sale of toddy, of European wines and spirits, or of beer.

4. The rates of duty, inclusive of the local cess of one anna on every rupee of duty, as well as the wholesale prices at which the arrack is to be issued by the contractors are fixed by Government as specified in condition XIII appended to para 9 of this Notification.

5. (*a*) The contract for which tenders are now invited may, at the option of the tenderer, be either for a period of three years from 1st April 1887 to 31st March 1890, or for a period of five years from 1st April 1887 to 31st March 1892.

(*b*) Every tenderer must specify whether he tenders for the contract for three or five years, as well as the amount of minimum revenue which he would guarantee yearly to the Government during the period for which he tenders.

(*c*) No tender will be considered which guarantees to Government a minimum yearly revenue of less than seven and a half lakhs of rupees during the first two years of the contract or less than eight lakhs of rupees during the remaining year or years of the contract.

6. Each tender must be accompanied by a deposit of Rs. 1,000 in cash or in Government securities duly endorsed in favor of "the Dewan of Mysore," and enclosed in a cover superscribed with the words "Tender for the exclusive privilege of the manufacture and wholesale vend of arrack," and must be sent to the Chief Secretary to the Dewan at Bangalore so as to reach him on or before Tuesday the 15th February 1887, after which date no tender will be received. The tenders will be opened at the Dewan's Office by the Chief Secretary to the Dewan and the Deputy Commissioner of the Bangalore District at 12 o'clock noon on the 15th February 1887 in the presence of the applicants who may be present. The final disposal of the tenders will rest with the Dewan who reserves to himself full power to reject any or all of the tenders without assigning any reason. The deposits made by the applicants whose tenders are rejected will be returned to them on their application. The applicants whose tenders are selected for submission to the Dewan will be required to deposit at once, in cash or in Government securities, duly endorsed in favor of "the Dewan of Mysore," a sum equal to $\frac{1}{12}$th (or one month's instalment) of the minimum annual revenue guaranteed by them; failing which, the deposit made with the tenders will be forfeited.

7. The applicant, whose tender may be finally accepted by the Dewan, shall, within 8 days of the acceptance of his tender being communicated to him, deposit with the Deputy Commissioner of Bangalore a further sum in cash or in Government securities duly endorsed
e Dewan of Mysore, to make up with the deposits previously made, a sum
h of the yearly revenue guaranteed, and shall execute an agreement
orm on proper stamp, binding himself to conform to the conditions
th, and if he fails or refuses to sign the agreement or to make the
the deposits already made will be forfeited to Government and the
disposed of.

8. No tender proposing any modification of any of the terms of this Notification will be considered, and every tender shall be in the form appended to this Notification.

9. The contract for which tenders are now invited shall be subject to the following conditions, namely:—

Conditions.

I. (*a*) The minimum annual revenue guaranteed shall be payable to Government in twelve equal monthly instalments. The contractor shall pay into the District Treasury of Bangalore the whole amount of the duty inclusive of the local cess payable to Government at the rates fixed by Government on the arrack issued from the distillery in each month on or before the 15th of the following month.

(*b*) If the duty payable on the issues of arrack up to the end of any month be not sufficient to make up the amount of the instalment of the minimum guaranteed revenue for that month, the contractor shall pay such further sum as may be required to make up the deficiency. The excess sale of any month shall be available to make up any deficiency in any other month of the same official year. Such portion of the duty on excess sales in any one month as may be over and above the deficiency which may have been made good by the contractor in any previous month or months of the same official year shall be paid into the Government Treasury along with the minimum guaranteed revenue for the month in which duty on excess sales has been realized; and the payment shall be accompanied by a stamped receipt signed by the contractor or his agent for the amount of duty on excess sales appropriated by him towards reimbursing himself for any deficiency made good by him in any previous month or months of the same official year.

(*c*) If the above payments are not made on or before the 15th of the month following that for which they are due, interest at the rate of 6 per cent per annum will be charged from that date on all the arrears outstanding; and should the default continue after the lapse of the month in which the payments are due, the arrears with the interest due shall be recovered by attachment and sale of the property of the contractor, including cash at wholesale depôts, in the manner provided for by the rules for the time being in force for the recovery of arrears of land revenue. And it shall further be at the discretion of the Dewan upon the report of the Deputy Commissioner of Bangalore to declare the contract cancelled, to direct the forfeiture of the deposit made by the contractor, and to cause the business to be carried on by Government officers or otherwise, at the expense and risk of the contractor, during the unexpired period of his contract.

II. The accounts for each year shall be closed separately. If the duty payable to Government on the arrack issued during the year exceed the minimum revenue guaranteed for the year, the contractor will be allowed a deduction from the duty payable by him equal to 1 anna on every rupee of the amount of such excess. But the excess of one year will not be available to make up any deficiency in the amount of the guaranteed revenue of any other year of the contract.

III. (*a*) The contractor will be required to manufacture within the enclosure of the Government Distillery near Bangalore, or at such other place as may be fixed by the Deputy Commissioner, and to establish wholesale depôts in such places as are specified in condition VII. The distillery and depôts shal
all times for inspection by the Deputy Commissioner or any offici
for that purpose, or by the Head Supervisor or other officer in c
Government Distillery for the time being, to whom all the
duly sealed shall be delivered after work is closed each day, fc
the guard on duty. No arrack shall be taken out of the distil
been measured and tested by an official appointed for that purp

tractor will further be required to pay monthly to Government a rent of Rs. 250 for the use of the distillery buildings and water supply and to keep the said buildings and channels in a state of thorough repair. The Executive Engineer will inspect the buildings and water supply channels quarterly, and note in a book to be kept for the purpose at the distillery, the state of the buildings and channels, and point out what should be done, to the contractor or his agents or employés present. A copy of these notes will be sent to the Deputy Commissioner, and a separate copy shall be communicated to the contractor. If within 15 days after the Executive Engineer's inspection the needful work be not executed by the contractor, the Executive Engineer will at once have the work done departmentally, and the Deputy Commissioner shall recover the cost thereof from the defaulting contractor in accordance with rules for the time being in force for the recovery of arrears of land revenue.

(*b.*) The contractor shall further pay monthly a cess of half anna per gallon on all arrack issued from the distillery, for the up-keep of the distillery establishments and the supervising and detective staff and the contingent charges connected therewith.

(*c.*) The rent for the distillery buildings and the establishment cess specified in the two preceding paras shall be paid by the contractor into the Bangalore District Treasury without fail, along with the monthly khist on the 15th of the month following that for which the same may be due. Failure to do so will entail recovery thereof as an arrear of land revenue under the rules in force for the time being.

IV. (*a.*) The old contractors shall give and the new contractor shall as usual take over any arrack which may remain as stock in hand on the 1st April 1887, paying for the same such compensation as may be fixed by the Deputy Commissioner with the sanction of the Dewan. Such stock shall not ordinarily be in excess of that manufactured monthly on an average for the past 36 months.

(*b.*) Should the new contractor so require, the old contractors shall cease preparing "wash" from the 1st March 1887, and vacate the buildings to admit of the new contractor commencing operations from the same day. Notice to this effect should be given in writing to the old contractors not later than 22nd February 1887. Should no such notice be given, the old contractors will continue distilling only till 31st March 1887, and must by that date utilize all the wash they have on hand.

(*c.*) All apparatus belonging to the old contractors with the exception of any permanent fixtures erected by them shall be removed by them within one week of their ceasing to manufacture under this condition. Failing this, the Deputy Commissioner will cause the same to be removed at the old contractors' expense.

(*d.*) If any stock and block belonging to the old contractors be required by the new contractor, he shall give notice to the old contractors, within the 1st March 1887, of his intention to purchase them at a fair valuation, and in case of dispute, the Deputy Commissioner will decide what such fair valuation shall be. But if no such notice be given within the 1st March 1887, the old contractors shall be at liberty to remove the same leaving the new contractor to make his own arrangements in the matter.

The rules laid down in the condition shall apply *mutatis mutandis*, to ract for which tenders are now invited.

manufactured shall be of good quality. The articles used in distill- l be approved by the Deputy Commissioner and be of good quality, ll be shown to, and passed by, the Distillery Supervisor or other official d for the purpose before being received into the distillery. No in-

gredients obnoxious to health shall be used in distilling or put into the arrack after it has been made, and all the ingredients used shall be in the established initial * proportion or in such other proportion as may hereafter be fixed by Government, so as to ensure a proper control by the officers of Government over the results of the distillation effected by the contractor daily. Standard Saccharometers by Long and Dring and Fage for determining the gravity of the "wash" in its several stages till distilled, shall be kept by the contractor, and a true and correct record maintained for verification and check by Excise officers.

* Three maunds of good cane-jaggory to 2 maunds of date-jaggory or molasses, with 3 seers of good stem bark (red babul, *beladachakke*) per maund of jaggory used. If necessary cane-jaggory alone may be used.

VI. The contractor shall keep true and correct accounts in the prescribed forms of his receipts and disbursements, and of the quantity and strength of the spirits manufactured, received and issued in the distillery and in each depôt, and of all the materials received and expended daily at the distillery. The cash accounts of the contractor shall be posted up daily, each item of purchase of stock being duly vouched, and an abstract of the cash accounts in the prescribed form shall be furnished monthly to the Head Supervisor, duly attested by the contractor or his agent. He shall produce all such accounts whenever required to do so for inspection by the Deputy Commissioner, the Head Supervisor or any other official appointed for the purpose, and furnish the Head Supervisor with an authenticated copy of such details as he may require from time to time.

VII. The distiller shall be bound always to have a month's supply and not less than 16,000 gallons of liquor in store, and in order that this may be the case from 1st April 1887, he will be allowed to commence distilling before that date, provided that no liquor so distilled shall be sold or passed out of his custody or that of his employés before the 1st April 1887, except under passes signed by the Head Supervisor for retention at wholesale depôts intact till the said date. The contractor shall be allowed to have wholesale shops in all Taluk kasabas and large towns and at such other places as may be determined by the Head Supervisor with or in anticipation of, the approval of the Deputy Commissioner within whose jurisdiction they may be situated, and with due regard to the convenience of the retail vendors. The contractor shall keep such wholesale shops always properly supplied with stock, as specified in the Wholesale License Rules. "Short stock" and "no stock" at such wholesale shops will entail double the value of the deficient quantity being levied as a penalty, out of which, the loss if any sustained by the retail vendors will be paid to them. A list of all places at which wholesale shops now exist will be furnished to the contractor on application to the Deputy Commissioner or the Head Supervisor. The contractor shall pay the prescribed license fee of Rs. 2 per shop per month.

VIII. The contractor shall not sell arrack by retail either in the distillery or in the wholesale shops except as provided for in the rules laid down under Conditions XI and XIII.

IX. The retail shops will be under the management of the Deputy Commissioners of the Districts, and in Municipal towns, where so ordered by the Dewan, under the Municipal President or Vice President of such towns. They are competent to order any shops to be closed on grounds of public expediency without any claim to compensation on the part of the contractor or the retail vendor. For jatras, santes and festivals, additional time will be freely granted by Amildars to keep open wholesale depôts or retail shops.

X. (*a*). Licenses in the prescribed form will be issued by the above-mentioned officers for retail shops at all Taluk kasabas, head-quarters of Hoblis, large villages and at such other places in which there may be a public demand therefor, as may be appointed by the Head Supervisor with or in anticipation of the

approval of the Deputy Commissioner. All existing shops shall be confirmed. On the 1st April 1887, Amildars will take stock at wholesale depôts, preserving a bottle of liquor well corked and sealed for inspection of the Excise officer. Any addition to, or reduction in, the number of retail shops at any particular place shall be determined with reference to the sales therein.

(*b*). No fee shall be charged for licenses issued for retail shops nor will any charge be levied on account of excess sales in retail shops throughout the Province with the exception of the City and the Civil and Military Station of Bangalore, where the Municipal Boards will continue to levy such rates of license fees and such charge on account of excess sales as may from time to time be fixed by the Government.

(*c*). In lieu of the license fees and the charge on excess sales thus relinquished, a uniform fee of 2 annas per gallon shall be levied upon all liquor issued to places other than the City and the Civil and Military Station of Bangalore. The contractor shall pay this fee into the Government Treasury along with his monthly instalments, and shall be entitled to recover it from the retail vendors in addition to the wholesale price specified in condition XIII. Should the contractor fail to pay the fee as aforesaid, it shall be recovered from him as an arrear of land revenue.

(*d*). The licenses will provide for the sale of the arrack at the regulated prices and at the prescribed strength and for other necessary conditions. The retail vendors will be required to procure their liquor from such wholesale shops as may be nearest to them. They will also be required to permit the contractor or his agent, the Excise officers, or any public servant duly authorized, free access to their shops in order to see that no irregularities take place, and to keep true and correct accounts in the prescribed forms of the quantity and strength of liquor received by them each day, and the prices charged for the same, and to produce the accounts for inspection whenever required so to do by the contractor or his agents, or any Government official authorized to call for them. The contractor, his agents or employés shall not directly or indirectly, have any connection or interest in the retail shops.

XI. The following rules regarding the issue of the arrack from the distillery shall be observed :—

(*a*) No arrack shall ordinarily be issued at a strength above 20° under Proof, but should the contractor or retail vendor desire to issue at a higher strength than the above, the spirit so issued shall not be of a greater strength than Proof. Liquor of strength at Proof shall be issued from the distillery in two dozen quart bottles, four dozen pints and so on for lower denominations of flasks as for English and foreign spirits; and it shall be sold by wholesale to retail vendors in bottles to be provided at the contractor's expense intact as issued from the distillery with the seals and labels affixed on them by the Head Supervisor and under cover of the Head Supervisor's passes. In cases in which breakage in transit may be apprehended, the Head Supervisor will arrange for the bottling and sealing being done by Range Supervisors, to whom adequate supplies of such liquor will be sent from the distillery for the purpose. The retail vendors shall issue such liquor only to respectable persons known to them on separate passes granted by the Head Supervisor to the retail vendors, and both wholesale and retail dealers shall account for such sales separately in the forms prescribed.

(*b*) Should the contractor wish to issue liquor of higher strength than Proof, he should obtain the special orders of the Deputy Commissioner therefor, through the Head Supervisor, who shall quote the same and issue passes accordingly to wholesale shops, and liquor so issued shall be sold and accounted for, as provided in clause (*a*) of this para.

(*c*) All liquor issued at a strength above 20° under Proof and up to Proof shall be charged the duty on Proof, the rate on above Proof being raised proportionately according to the hydrometer's scales in terms of 10 degrees.

(*d*) No spirit below 20° under Proof shall be ordinarily issued from the distillery, but should there be a demand for liquor of lower strength than 20° under Proof, liquor at 30° under Proof may be specially issued from the distillery at proportionately reduced rates of duty, such liquor being kept and accounted for separately both in the wholesale depôts and in the retail shops.

XII. The arrack shall be sold as issued from the distillery and shall not be adulterated or diluted in any manner either in the wholesale or retail shops. But distilled water may be used at the distillery under the supervision of the Head Supervisor for the purpose of reducing the strength of the liquor.

XIII. The Government duty including the local cess of one anna in the rupee payable on arrack of the strength of 20° under Proof as well as the prices at which the same shall be sold (unadulterated and undiluted) at the wholesale and retail shops are hereby fixed as specified in the following table :—

	Spirits 20° under Proof.											
	Duty per Gallon inclusive of local cess.			Wholesale price per Gallon.			Retail price.					
							Per Gallon.			Per Dram.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Throughout the Province	3	5	0	4	6	4	5	0	0	0	1	8

(*a*) The prices for Proof and 30° under Proof and the duty chargeable thereon as well as for all strengths over and under those strengths, shall be regulated proportionately on the rates above specified for 20° under Proof in accordance with Casella's rules which accompany each case of Government hydrometers. Nothing in these rules shall preclude the Head Supervisor, upon written application made to him for that purpose, from granting to respectable private individuals for *bonâ fide* private use but not for sale, and to hospitals, museums and other public institutions, liquor of any strength manufactured at the distillery, at wholesale rates of price, in quantities of not less than one ordinary quart bottle.

(*b*) The contractor may, with the permission of the Deputy Commissioner of Bangalore, manufacture milk-punch or any other sweet liquors under the supervision of the Excise officers, who will see that the duty on the spirit so utilized is fully brought to book ere masked by the addition of saccharine or other ingredients used in the preparation thereof. Such sweet liquors, when duly sealed and labelled by the Head Supervisor at the contractor's expense, may be sold direct from the distillery or placed for sale at retail shops. The prices at which such liquors shall be sold will be regulated by the Excise Department.

XIV. On account of wastage, a discount or deduction of 2 per cent shall be allowed on the duty payable on liquor issued from the distillery for sale beyond the Municipal limits of the City and Civil and Military Station of Bangalore. The contractor shall insist on the wholesale vendors charging in their accounts only the actual bung and stand wastage so as to ensure the correctness of the accounts.

XV. The contractor shall cause every person whom he may employ to superintend distilleries or wholesale shops or depôts, to execute, previous to such employ-

ment, such engagements as are compatible with the above conditions, and such engagements shall be deposited with the Deputy Commissioner of the District in which such servant is employed within one month from the 1st April 1887. The contractor will moreover use his best endeavours to secure on the part of all persons employed by him in the manufacture, carriage and sale of arrack, a strict adherence to the provisions of the engagements entered into by them, and of the law, and if it come to his knowledge that a breach of those provisions has been committed, he shall at once, through the Head Supervisor, bring the circumstance to the notice of the Deputy Commissioner of the District in which the breach took place in order that the penalties prescribed for the offence may be enforced. The Deputy Commissioner may summarily fine the offender and may further require the contractor to suspend or dismiss the offender from his service.

XVI. The contractor shall conform to any additional rules that may be prescribed from time to time by the Government, and he shall see that all his employés give full effect to the rules and orders passed by Government for the custody and regulation of the stock distilled and passed out, the cleanliness of all vessels used, the tinning of metal vessels, the watch, ward and sanitary condition of the enclosure and other matters affecting either the Government or the contractor's interests, or both. All still heads, pipes and worms used for the distillation of liquor shall be of cast tin; but if copper heads, pipes and worms are used, they shall be properly and efficiently lined with tin at prescribed intervals.

Sundays and authorized holidays shall be observed as close holidays and no issues made or distillation carried on on such days. Notice of such holidays will be given to all concerned at the beginning of every year.

XVII. If any wilful breach of any of the above conditions is committed by the contractor, or with his connivance and privity by any of the men employed by him in the manufacture, carriage or sale of arrack, it shall be at the discretion of the Dewan, to cancel the contract and declare the deposit forfeited and cause the business to be carried on as provided in condition I.

XVIII. The Government may allow the contractor, subject to such conditions as may be prescribed by Government in that behalf, to manufacture and sell Colombo or other kinds of arrack or liquor, but no deductions shall be allowed therefor on the revenue realized from the ordinary country arrack adverted to in this Notification.

XIX. The powers and duties conferred and imposed upon Deputy Commissioners by the foregoing conditions shall be exercised and performed within the Civil and Military Station of Bangalore by such officer as the Resident may appoint.

10. The following table shows the annual quantity of liquor issued during the past 16 years:—

	1870—71 Gallons.	1871—72 Gallons.	1872—73 Gallons.	1873—74 Gallons.	1874—75 Gallons.	1875—76 Gallons.	1876—77 Gallons.	1877—78 Gallons.	1878—79 Gallons.
Bangalore City and Civil and Military Station ...	77,149	83,345	85,099	99,760	78,872	75,125	68,782	71,207	18,533 51,177
Issues to other parts of the Province ...	160,710	155,139	169,514	182,591	142,554	114,864	102,112	67,770	67,842
Grand Total for whole Province.....	237,859	238,484	254,613	273,351	221,426	189,989	170,894	138,977	137,552

8

Proceedings of the Dewan to His Highness the Maharaja of Mysore, (Revenue),—dated 3rd February 1887.

	1879—80 Gallons.	1880—81 Gallons.	1881—82 Gallons.	1882—83 Gallons.	1883—84 Gallons.	1884—85 Gallons.	1885—86 Gallons.	
Bangalore City and Civil and Military Station ...	24,436	28,586	28,812	31,282	34,089	33,993	33,952	City.
	60,728	66,809	63,502	75,151	76,907	74,010	70,074	Civil and Military Station.
Issues to other parts of the Province ...	94,092	115,352	139,281	137,706	144,312	156,539	159,352	
Grand Total for whole Province.....	179,254	210,747	236,595	244,139	255,308	264,542	263,378	

11. Appended is a statement showing the actual revenue realized upon the arrack issued during the past 6 years at the rates of duty in force in those years, together with the revenue which would have been realized if the uniform duty now fixed (Rs. 3—5—0 per gallon) had been in force in those years.

Years.	Actual revenue realized at the varying old rates of duty.	Amount of revenue which would have been realized at the uniform rate of duty now fixed (Rs. 3—5—0 per gallon.)
	Rs.	Rs.
1880—81	6,43,022	6,98,099
1881—82	6,33,329	7,83,720
1882—83	6,58,768	8,08,710
1883—84	6,88,019	8,45,707
1884—85	7,41,574	8,76,295
1885—86	7,47,314	8,72,439

APPENDIX.

FORM OF TENDER REFERRED TO IN PARA 8.

To

The Chief Secretary to the Dewan of Mysore,

Bangalore.

SIR,

With reference to the Dewan's Notification No.———dated———, published in the Mysore Gazette dated———, I beg to tender for the exclusive privilege of the manufacture and wholesale vend of arrack throughout the Territories of Mysore, inclusive of the Civil and Military Station of Bangalore, for a term of———years from 1st April 1887 to 31st March 18——, subject to the terms, rules and conditions specified in the Notification above quoted.

2. I hereby guarantee to Government a minimum annual revenue (inclusive of local cess) as follows :—

During the first year of the contract	Rs.
During the second year of the contract	Rs.
During the third year of the contract	Rs.
During the fourth year of the contract	Rs.
During the fifth year of the contract	Rs.
	Total Rs.

3. I enclose _____ for Rs. 1,000 duly endorsed in favor of the Dewan of Mysore, as required by para 6 of the said notification.

I beg to remain,

Sir,

Your most obedient servant.

Date _____

Address. _____

No. 7260-7—Cir. 245, DATED 3RD FEBRUARY 1887.

ORDER.—Ordered that the above papers be printed and circulated to the Deputy Commissioners of Districts for information and guidance.

R. VIJAYINDRA RAO,
Chief Secretary.

To—The Deputy Commissioners of Districts.

9 (24)

MEMORANDUM.

1. The current Arrack contract expires on the 31st March 1892. The financial results have been very satisfactory as will be seen from the figures shown on the margin, which indicate the revenue realized during each year of the contract and the increase in consumption.

	Gallons.	Revenue Rs.
1887—88	245,057	11,23,496
1888—89	275,553	12,32,241
1889—90	396,186	13,14,469
1890—91	420,846	13,96,720
1891—92 (up to end Novembe	297,068	10,50,914

2. In arranging for the next contract, a few points call for consideration.

3. The rates of duty and cesses and the prices fixed for wholesale and retail vend under present arrangements are shown below:—

	City and Station of Bangalore and Town of Mysore.			Elsewhere in the Province.		
	Rs.	As.	P.	Rs.	As.	P.
Duty per gallon ...	3	5	0	3	5	0
Establishment Cess ...	0	1	0	0	3	2
On account of fees on licenses and extra sales	...	...	...	0	2	0
Government dues	3	6	0	3	10	2
Wholesale Price	4	7	10*	4	12	0
Retail Price	5	5	0	5	5	0

4. The collection of these rates as so many separate levies involves much needless complication in the accounts and it is therefore desirable to merge all these into duty proper.

5. The difference in the rates of duty and wholesale price as obtaining in the Civil and Military Station and the Town of Bangalore and as obtaining elsewhere in the Province was intended for giving relief to the retail vendors in the first named places who have to pay Municipal dues to the extent of † Re. 0—4—2 per gallon. But it is obvious that such a difference in the rates of duty is inconvenient and, I am of opinion, involves a needless sacrifice of the Excise revenue of the Bangalore Station and Town. The retail dealers in these places make very large sales and have very large profits. They can easily be required to pay a higher wholesale price without any undue retrenchment of their net profits, and such an increase will incidentally also secure the object of uniformity of duty throughout the State, as I shall show further on.

* The Retail Vendor in the Station and City of Bangalore and the Town of Mysore, in addition to this price, pays separately fees on licenses and extra sales, which amount on an average to 4 annas and 2 pies per gallon consumed.

† This is the average of Rs. 15—0—0 per month registration fee and 4 annas per gallon sold over and above 55 gallons in the month.

6. These retail vendors of the Station and Town of Bangalore are now allowed a margin of Re. 0—13—2 per gallon of liquor sold by them. They pay out of this a sum equivalent to 0—4—2 per gallon on account of registration fees and fees on extra sales due to the Municipalities and retain the balance of 9 annas per gallon as their profit. In this manner, on an average—

retail seller in Civil and Military Station makes	Rs.	79	4	6	per month,
Do Bangalore City	„	90	12	1	„
Do Mysore Town	„	58	5	6	„

These figures are obtained upon averages, but the profits of the individual vendors must be much more. For example, one vendor in the Civil and Military Station sells 3,280 gallons in a year or 273 gallons a month and, at the rate of 9 annas per gallon, (after paying Municipal dues amounting to Re. 0—4—2) makes an income of Rs. 153—9—0 a month. These retail dealers now get their liquor for a wholesale price of Rs. 4—7—10. They can well pay Rs. 4—12—0, and out of the difference between the price and the retail price of Rs. 5 - 5—0, *viz*, 9 annas, they can pay the Municipal dues amounting, on an average, to Re. 0—4—2, and retain for themselves a very good margin of profit. The majority of vendors in the Civil and Military Station sell more than 1,000 gallons a year and thus make large profits.

7. Outside the Station and the Town of Bangalore and the Mysore Town, I would increase the wholesale price from Rs. 4—12—0 to Rs. 4—14—0 per gallon, retaining the retail price at Rs. 5—5—0 as heretofore. This measure would take away an extra 2 annas per gallon from the profits of the retail sellers, but I am satisfied, upon a careful examination of their sales and profits, that it is due to Government that those outside the Bangalore Civil and Military Station and the Towns of Bangalore and Mysore should pay per gallon 2 annas more than they now do. As a matter of fact, retail vendors in places other than the Civil and Military Station and the Towns of Bangalore and Mysore *were* paying a duty of 2 annas per gallon formerly, but now they pay nothing. Their profit per gallon now is 9 annas. I would reduce it to 7 annas by raising the wholesale price to Rs. 4—14—0. These retail sellers can well bear this reduction.

8. In the case of the retail vendor within the Station and Town of Bangalore and the Mysore Town, the difference between the wholesale and retail prices should be 9 annas (not 7 annas as elsewhere), for, he has to pay municipal dues. But in order to secure uniformity, I would make his wholesale price also Rs. 4—14—0, but give him equivalent relief by reducing to 2 *annas a gallon* the present extra fee of 4 annas a gallon levied on all sales above 55 gallons a month, and by reimbursing the Municipality for the loss by actual payment from the Treasury. The fee on excess sales is not levied under the Municipal Regulations. It is levied under the Excise law and there is no legal obstacle in reducing it as suggested above. The Municipality will, as usual, get from the Retail Vendor the registration fee of Rs. 15 a month and on account of the income from the 4 annas fee on excess sales, it will get one-half, *i. e.*, to the extent of 2 annas a gallon, from the Retail Vendor and the other half by cash payment from the Treasury.

9. By the reduction of the 4 annas fee to 2 annas, the Retail Vendors will get the income shown below if the present number of shops is maintained:—

	Present income per month.
Civil and Military Station	Rs. 35—5—11
Bangalore City	Rs. 42—4— 9
Mysore Town	Rs. 24—4— 6

The sums payable by Government to the Municipalities would be—

		Per annum. Rs. As. P.
For the Civil and Military Station	Rs. 10-11-10 × 12 × 55	=7,088-2-0
Bangalore City	Rs. 13-4-8 × 12 × 26	=4,147-0-0
Mysore Town	Rs. 6-1-5 × 12 × 18	=1,315-2-0

10. It will follow from the unification of the wholesale price on the above lines that the rate of duty will be the same in the Civil and Military Station of Bangalore and in the Towns of Bangalore and Mysore.

11. The next point for consideration is the manner in which tenders should be invited for the next contract, whether it shall be for a guaranteed amount for each year, or a guaranteed rate of duty. I am of opinion that a guarantee of minimum revenue is of no use whatever, as the revenue is made up of the duty on all issues from the Government Distillery and what it will amount to in each year is more or less a matter of speculation and one beyond a contractor's control. The best plan under the circumstances is to fix the wholesale price at Rs. 4—14—0 for reasons given above and the retail price at Rs. 5—5—0 as at present and to call for tenders for the highest rate of duty above Rs. 3—10—2 (the present rate). Under existing arrangements, the contractor pays to Government duties and cesses amounting to Rs. 3-10-2, while he sells his liquor to retail vendors at Rs. 4—12—0 and retains for himself Rs. 1—1—10 per gallon, as cost of manufacture and distribution, and profits. I am of opinion that, with the improved machinery of recent years and the larger resources of manufacturing firms, both Native and European, and the rapid increase in consumption observable of late years, the cost of manufacture, when left to competition, will become considerably less than under the present arrangements and the contractor will be able easily to pay a higher duty than Rs. 3—10—2. I have reasons to hope that competition will fix the duty for 20° U. P., at not less than Rs. 4—1—0, if the wholesale price be raised to Rs. 4—14—0; that is to say, a new contractor will gladly be content with 13 annas per gallon instead of Rs. 1—1—10 which the present contractor gets.

12. My proposals must bring a considerable additional revenue. Taking the case of the Civil and Military Station for example, suppose the highest bid for duty as fixed by competition to be Rs. 4—1—0 per gallon. The present rate of duty in force in the Civil and Military Station being Rs. 3—6—0 per gallon, the difference of 11 annas per gallon represents the additional revenue to the Civil and Military Station administration. The consumption in 1890-91 in the Civil and Military Station having been 93,722 gallons, the *additional* income would come to 93,722 × 11 annas = Rs. 64,433-14-0. Out of this additional income, Rs. 7,088-2-0 will have to be paid to the Municipality at 2 annas per gallon over 55 gallons sold in the month.

13. Under these circumstances, I propose that for the next contract—

(1) Tenders be invited for the highest *rate of duty* over and above Rs. 3—10—2 (the total of the present duty and cesses) for the whole Province, including the Civil and Military Station of Bangalore.

(2) That the wholesale price be fixed at Rs. 4-14-0 per gallon (the retail price of Rs. 5-5-0 remaining unaltered) for the whole Province, including the Civil and Military Station of Bangalore.

(3) That for giving relief to the Retail Vendors in the Civil and Military Station and the Cities of Bangalore and Mysore, the fee on excess sales levied in those places be reduced from 4 annas to 2 annas per gallon, an amount equivalent to the income from the remaining 2 annas being paid in cash to the Municipality from the Government Treasury.

14. The scheme as above compares as follows with the present system :—

	Under present system.				Under proposed scheme.			
	In the Station and Town of Bangalore and Mysore Town.		Throughout the remainder of the Province.		In the Station and Town of Bangalore and Mysore Town.		Throughout the remainder of the Province.	
	Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.	
I All Government dues including duty ...	3 6 0		3 10 2		...		...	
II Wholeasle price ..	4 7 10		4 12 0		4 14 0		4 14 0	
III Retail price ...	5 5 0		5 5 0		5 5 0		5 5 0	

15. The difference between I and II above will be the Contractor's cost and profits. What that difference is to be will be settled by competition. It cannot, I believe, be more than 13 annas, but it may probably be less. The difference between II and III, *viz.*, annas 7 per gallon, will be the Retail Vendor's cost and profits. Out of this the Retail Vendor in the Station and Town of Bangalore and in Mysore Town will pay a Registration fee of Rs. 15, and a fee at 2 annas on sales above 55 gallons.

16. On the foregoing lines, I have prepared a draft Notification which is appended to this Memorandum and marked No. I. The detailed instructions as regards the manner of manufacture, &c., which used to encumber former notifications of a similar nature have now been omitted. They will be separately published as a set of rules for the guidance of the Contractor and the officers of Government concerned.

17. I have had under consideration another and an alternative scheme. I have, for some time past, entertained the opinion that the present system of inviting tenders for *both* manufacture and wholesale vend together must necessarily work to the prejudice of the Excise Revenue. Manufacture and distribution are things essentially different in their nature, and the capital and resources and technical knowledge required for the one are very different from the local knowledge, &c., required for the other. The blending of these two into one contract necessarily takes away from the value of the contract. Persons or firms from outside the Province who will gladly undertake the work of *manufacture* to the advantage of the Excise Revenue may not, at the same time, be prepared to offer equally advantageous proposals when the work of distribution, which involves much local knowledge and some local influence, is blended with it. If the two were separated, the manufacturer, with his large resources and new appliances, would offer the most favorable rates for manufacturing and delivering arrack *at the Distillery*.

18. It seems further to be best to have only a manufacturer and a seller (that is, retail vendor) without an intermediary in the shape of a wholesale vendor. Under this scheme, tenders must be invited for the lowest rate at which the article will be manufactured and supplied. The rate of price agreed upon with the successful tenderer will be notified for general information, and the manufacturer will sell liquor *at the Distillery* to licensed vendors at the price agreed upon by him with Government. The Government duty will have to be fixed after the cost of manufacture becomes fixed by means of competition. Supposing such cost to be 10 or even 11 annas per gallon, we should be able, having regard to the cost of carriage, to fix the duty at Rs. 4 per gallon for the Districts of Bangalore, Kolar, Tumkur and Mysore, at Rs. 3-14-0 for the Districts of Hassan and Kadur, and at Rs. 3-12-0 for the Shimoga and Chitaldroog Districts. The retail price will continue at Rs. 5-5-0 per gallon or 0-1-8 per dram as heretofore. There will be no intermediate wholesale price.

19. The exclusive privilege of obtaining the liquor from the manufacturer and selling it to the public will be put up to public auction once a year. In the Civil and Military Station of Bangalore, and in the towns of Bangalore and Mysore and in special localities such as the Kolar Gold Fields, the "*Separate shop system*" will be introduced. Under this system, the number of retail shops required will be previously fixed, and the right to vend in each of such shops separately sold to the highest bidder. In other parts of the State, the "*Vend Rent System*" will be in force and the right to vend will be sold by circles of villages and in special cases by Taluks to the highest bidders by the Deputy Commissioners at their District head-quarters or other convenient places on such dates as may be fixed and duly notified by them. In each Taluk there may be 2 or 3 circles according to local circumstances.

20. The vendors must pay the price of the liquor to the manufacturer and the prescribed duty to Government, and sell the arrack at Rs. 5-5-0 per gallon. The result will be as follows. Taking, for the purpose of calculation, the price of arrack to be 10 annas a gallon, a vend-renter, say, of the Hassan District, has to pay per gallon annas 10 to the manufacturer, as the price of the liquor and Rs. 3-14-0 to Gov-

ernment as duty, total Rs. 4-8-0. He has further to bear the cost of carriage from Bangalore to Hassan which has been calculated to be 2 annas, and 4 pies per gallon, and including the cost of any wholesale Depôt (which he may find it necessary to maintain), which may be put down at 2 pies per gallon, the total cost incurred by the vend-renter would be in all Rs. 4-10-6 or, at the highest, Rs. 4-11-0. The retail price being Rs. 5-5-0 the balance (deducting costs as above) would be 10 annas per gallon which represents the profit of the vend-renter. The privilege of vending the article by retail and of obtaining the above profit is what will be put up to auction, and we expect competition will settle the amount of profits the renter or shopkeeper will be satisfied with and the balance he will pay the Government as price for the right to vend.

21. The shopkeepers under the "separate shop system" and the vend-renters of Taluks or Divisions of Taluks will buy arrack direct from the manufacturer upon cash payment of the price to him and upon payment of the Government duty into the Treasury. In very special cases, the Deputy Commissioner may, upon being fully satisfied of the necessity for granting the concession, and upon obtaining a bond and tangible security to the extent of three months' probable Government duty, permit the vend-renter to obtain liquor without prepayment of duty and grant an indent for the same on the Distiller who will thereupon supply the liquor required. The Deputy Commissioner should recover duty on the liquor so supplied at the end of the month in which it was supplied. Such special indents will not be issued in the case of shops under the "Shop system."

22. Vend-renters may establish wholesale Depôts and retail shops within their respective circles with the approval of the Deputy Commissioner and no shop or Depôt will be added or removed without such permission. The vend-renters and the retail shop-keepers appointed by them as also the vendors under the "separate shop system" will be granted, under the Excise Act, licenses with the terms of which they must comply.

23. The scheme above described commends itself for adoption for many reasons. It secures the manufacture of arrack at the least possible price, by bringing into competition large capitalists both in and out of the Province, possessing special technical knowledge of the business, while, on the other hand, it places the work of distribution and sale to the public in the hands of a number of other persons possessing special local knowledge and influence, who, in their own interests, will see that in their respective tracts, no illicit distillation takes place. It is feared that such distillation is carried on in some localities, especially in the Malnad, and no efforts of the Government inspecting machinery can so effectually put it down as the local knowledge and resources of a local vendor or renter. The Government revenue will, under the scheme, be enhanced by the higher rates of duty fixed and by the sums obtained from the sale by auction of the right of vend under the "Separate shop system" and the "Vend rent system" as above described. The proceeds of these sales will, I expect, be very considerable. I am strongly of opinion that this system will bring a far higher revenue than what is described in the first 16 paragraphs of this Memorandum. The present retail vendors will, in some cases, be ousted from their shops, but it is absurd to regard them as having a hereditary right to con-

tinue as arrack vendors. The sooner such notions are dispelled, the better will it be for the Excise Revenue, for there is no doubt that the so-called vested interests of these men who do not naturally feel they are bound to exert themselves to help in the suppression of illicit manufacture and sale, are a source of great impediment in the way of improving the Excise Revenue by all legitimate means.

24. A Notification calling for tenders for manufacture alone under the scheme above described is appended (marked No. II.)

K. SHESHADRI IYER,
Dewan.

19TH DECEMBER 1891.

Refer 1887

Sir Kelly Smith Read
[illegible]
Submitted [illegible]
draft [illegible]
after [illegible]

205 - 7/Aug 87.

eneral Serial No. 29.)

OFFICE OF THE
3086
1-AUG.87
229
DEWAN OF MYSORE.

1887

From The Bangalore Dy Commr

To The Chief Secretary to the Dewan of Mysore.

Dated 27th July 1887

Despatched 28th July.

Received 1st August.

Enclosures No. 1

General No. 205 } 188
Local No.

In continuation of this Office No. 1257/185 of the instant, submitting statement shewing the Shandans who have a right to distil, has the honor to forward for information the enclosed correspondence ending with the Bangalore Dy Commr's Yadi No. 42 of 16th instant, and request that the

may be. ...ect as to
the manner in which
the Abkari allowance
due to the Srungeri
Matt, should be
continued to be paid.
The Arrack contract
being for the whole
Province, the demand
Collector's balance
of arrack revenue,
is not separately
accounted for in the
District, but the
amounts paid by
the Contractors into
the Treasuries of the
District are re
mitted to the Bangal
District.

I have &c.

Lt. Col.
Offg. Dy Comr. Kadur

Mem.

REVENUE DEPARTMENT
Date
23-8-84
115
BANGALORE DISTRICT

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...l No. 29.)

8311

1888

527

...the Dy Commissr
Kadur

2724
1014

The Chief Secretary to the Dewan
of Mysore.

...ated 13th February

...espatched 14th February

Received

Enclosures No. 2.

General No. 422 } 1887.88
No.

With reference to this Office
Docket No. 2578 dated the 9th
July last has the honor
to forward the enclosed
Vernacular Correspond-
ence ending with the Banga-
lore Dy Commrs No. 70
dated the 5th ultimo
relative to the Abkari
allowance due to the
Sringeri Matt on ac-
count of Arrack sold
in the Sringeri Jahagir
2. Until the Close Fasli
Year the Monthly allow-
ances due were paid in
accordance with the
Refund Bills sanction
by Government from
time to time.
3. The Arrack Cont
having been since

0
P.122

(General Serial No. 31)

OFFICE OF THE
4058
MAR 3 4
255
DEWAN OF MYSORE

1888

From The Agent of the Govr. Genl.
Srij: Singeree Mutt

To

No. 743 dated 1/3/88.

(3)

Dated 15th March 1888.

Despatched

Received

Enclosures No.

General No.

No.

Complaining of the non-payment to the Mutt, of the Abkari revenue.

Rep. not available

P. 8 L
2/3

Re. Arrack
To for early adjudication
or rebate by 18/3/88

L. Sheshadri Iyengar Esquire C.S.I.
Dewan to His Highness the
Maharajah of Mysore

Sir,

We have to state that
since the Arrack Contract of the
Mysore Province has been given away
in Wholesale to one Contractor
the receipt under this item which
was formerly being paid to the
Sri Sringeri Mutt in monthly instalm
through the Kadur District remains
unpaid for the last eleven months

The Deputy Commissioner
Kadur to whom this complaint
had been preferred has informed the
Mutt that as payments under this
"Heading" will hereafter be made by
the Deputy Commissioner Bangalore
the matter has been addressed on
the subject.

As however we have not
heard any definite arrangement
from either of the Districts in regard
to the aforesaid monthly payments to
the Mutt, I am directed by the
Sri Guru to lay the matter before you
for such consideration of its circumst
as you deem expedient and further
to bring to your notice that the Mutt
has felt much for want of funds

6
P/22

al No. 31)

188 814

(2)

To The Dy: Coml.. Bangalore

Dated 21/3/88

Despatched

Received

Enclosures No. 1

General No. 7411

No. 406

From Asst Secretary

Sir

I am forwarding herewith the original petition dated the 15th March 1888 from the Agent of the Singeri Mutt, stating that the arrack revenue due to the Mutt remains unpaid for the last eleven months, and to request the favor to request that a early adjustment of the items may be made, or a report

ted on

Yr Obt
Asst Secy
to the Govt

(General Serial No. 31.)

1888-89

OFFICE OF THE DEWAN OF MYSORE

From The Dy Commissioner.
Bangalore District.

To The Chief Secretary to the Dewan of Mysore.

Dated 9th April 1888.

Despatched

Received

Enclosures No. 1.

General No. ____ } 1888-89.
No. 23.

Observations regarding the claims of Srungere Mutt to the Arrack revenue

Sir,

The Mutt was receiving nothing from the Arrack Contractors. The Govt had been paying it about Rs 2700 per annum up to 1886-87 on account of arrack consumption in Srungere. The Mutt collect license fees on retail arrack shops. As regards the Contract

Read yr:
Let me know what amount the Mutt was receiving from the Contractors

Subject

Refer to M/a

Submitted

13-4-88

Noted

14/4

Amount the Mutt according to the Conditions entered into by them. But there is no account in this office to show the exact amount paid.

G.S. 15/5

D. No. 23.
Encl. 1.

The Commissioner's Office
Bangalore District.
Dated 9th April/88

To,

The Chief Secretary to the
Dewan of Mysore

Sir,

With reference to your docket No. 7411/406 dated 21st ultimo, regarding the claims of Lingena Mutt to the Arrack revenue, I have the honor to inform that License fees on arrack shops in Inam villages used to be realized by Inamdars by virtue of Sanads granted to them. But the fee was abolished as per orders of Government and a fee of 2 annas per gallon issued was substituted. A reference was then made whether any portion of this new imposition should be given to the Inamdars in lieu of the old License fee they used to get (vide this office No. 70 dated 3rd May/87)

2. After this, a statement shewing Inamdars' rights to levy this fee was submitted

as required in Dewan's Proceedings No 970-7/32
dated 26th May 87. Orders were thereupon
received (vide Chief Secretary's No 2804
dated 10th March last) stating that it
was doubtful whether Inamdars had
any right to compensation for loss accruing
through abolition by Government of a
revenue item. There the matter rests.

3. The enclosure of your docket under
reply is herewith returned.

I have the honor to be
Sir
Your most obedient servant

A Macintire
Dy Commissioner

W8/4

(General Serial No. 31.)

1888.

From Dy. Commissioner Kadur District

To The Chief Secretary to the Dewan of Mysore.

Dated 21st

Despatched 21st

Received

Enclosures No. 1

General No. 179 } 1888.

In continuation of the office No. 422 dated the 13th February last, has the hon to enclose Vernacular correspondence ending with the Bangalore Dy. Commissioner Gadi No. 16 dated the 1st instant, and to request that the early orders of Government may be obtained for the payment of the Abkari Allowance due to the Sringere Mutt for the year 1887/88 a

note

Rs. As. Ps.

Duty on 1105 gallons of arrack sold at Rs 3-5-0 per gallon = 3660-5-0

Fee on — do — at 2 annas per gallon — = 138-2-0

Total Rs — = 3798-7-0

Deduct cost of establishment payable by the Mutt. — = 27-4-0

To be remitted to this District by means of P.O. Stamps for acquittance — = 3771-3-0

For receipt of advancement

Balance payable to the Mutt — = 3771-3-0

Rupees 26/6

* Duty on 1105 gallons of arrack sold at Rs 3-5-0 per gallon = 3660-5-0

Fee on — do — at 2 annas per gallon — = 138-2-0

Total Rs — = 3798-7-0

Deduct cost of establishment payable by the Mutt.

To be remitted to this District by means of P.O. Stamps.

For receipt of advancement — = 27-4-0

For acquittance

Balance payable to the Mutt — = 3771-3-0

Rupees 26/6

X O.

Submitted to Chief Secretary on 1-6-88 with Rs 23 D/D-d from D.C Bangalore.

Subd

27-6-88.

Subd to Revenue Secretary on 4th Inst for C.T. 80 —

Noted in the margin.

Municipal Col

Dy. Commissioner

Kaduna District

First

ਨੰਬਰ 175

ਮਿਤੀ 17-2-10

REVENUE DEPARTMENT
DISTRICT
31 5 8
1035
JHANG DISTRICT

ਸੇਵਾ ਵਿਖੇ

ਡਿਪਟੀ ਕਮਿਸ਼ਨਰ ਸਾਹਿਬ ਬਹਾਦਰ

ਝੰਗ

ਵਿਸ਼ਾ:- ਮੁਕੱਦਮਾ ਨੰਬਰ 1887 ਮਿਤੀ 8-8-09 ਜੁਰਮ 379 ਤ/ਸ 411 ਤ/ਹ ਥਾਣਾ ਸਿਟੀ ਝੰਗ

ਮੁਕੱਦਮਾ ਨੰਬਰ 1887 ਮਿਤੀ 8-8-09 ਜੁਰਮ 379 ਤ/ਸ 411 ਤ/ਹ ਥਾਣਾ ਸਿਟੀ ਝੰਗ ਵਿੱਚ ਮੁਲਜ਼ਮ ਮੁਹੰਮਦ ਹੁਸੈਨ ਵਲਦ ਮੁਹੰਮਦ ਹਸਨ ਕੋਮ ਮੋਚੀ ਸਾਕਨ ਮੁਹੱਲਾ ਮੋਚੀਆਂ ਝੰਗ ਸਦਰ ਪਾਸੋਂ ਮੁਖਬਰ ਖਾਸ ਦੀ ਇਤਲਾਹ ਪਰ ਮੁਤਾਬਕ ਮੈਮੋ ਨੰਬਰ 3798-7-ਜੀ ਮਿਤੀ 27-7-09 ਮੁਕੱਦਮਾ ਹਜ਼ਾ ਦੀ ਬਰਾਮਦਗੀ ਮੁਤਾਬਕ ਮੈਮੋ ਨੰਬਰ 138-2-ਜੁਡੀ ਮਿਤੀ 28-7-09 ਮੁਤਾਬਕ ਮੈਮੋ ਨੰਬਰ 3660-5-099 ਮਿਤੀ 29-7-09 ਮੁਤਾਬਕ ਮੈਮੋ ਨੰਬਰ 1887 ਮਿਤੀ 8-8-09 ਮੁਤਾਬਕ ਮੈਮੋ ਨੰਬਰ 1887 ਮਿਤੀ 8-8-09

ਮੁਕੱਦਮਾ ਨੰਬਰ 1887 ਮਿਤੀ 8-8-09 ਜੁਰਮ 379 ਤ/ਸ 411 ਤ/ਹ ਥਾਣਾ ਸਿਟੀ ਝੰਗ

ਮੁਕੱਦਮਾ ਨੰਬਰ 1887 ਮਿਤੀ 8-8-09 ਜੁਰਮ 379 ਤ/ਸ 411 ਤ/ਹ ਥਾਣਾ ਸਿਟੀ ਝੰਗ

Deputy Commissioner
Jhang

levied upon arrack
consumed within the
Jahagire, minus charges
of management - A
copy of the Kadur Dy Comrs
letter No 119 dy 21st June 1888
will accordingly be forwarded
to the Dy. Commr, Bangalore
District, with a request
that the statement appended
thereto shewing particulars
of the Matts claim for 1887-88
may be verified and
a bill submitted to this
office for refund of the
duty at Rs 3-5-0 per
gallon on arrack consumed
within the Jagheer, minus Charges debitable thereto

2. The claim of the Matt
for the Cess of 2 Annas
per Gallon now levied by Govt
in lieu of fees on licenses
and excess sales will

47

Read:— The following papers relating to the claim of the Srungeri Matt to the Excise duty on arrack sold in the retail shops within the limits of the Jahagire—

Letter from the Dy Commr, Bangalore Distt, No. 23 dy. 9th April 1888.

Letter from the Dy. Commr, Kadur Distt,
No. 205 dy. 27th July 1887.
No. 422 dy. 13th Febr. 1888.
No 119 dy. 21st June 1888.

No 2724. 1864 — 2725/66 dy 14/20 Nov 1888

Order thereon:—

Under the orders conveyed in letter No. 378/80 dated 18th October 1869 from the Secretary to the Commr to the Supdt of Nagar Divn, the Srungeri Matt is entitled to the Excise du

be disposed of in the orders on the general question as affecting all other Inamdars who were in Enjoyment of the License fees under the old system.

Chf Secy

To. The Dy. Comm^r, Bangalore Distt
The Dy. Comm^r, Kadur Distt
after cnfg^m of Comm^r to Sringeri matt

Drafted on Devan's orders of 14th inst. put up in file No 259 of 1893

1/A.5 R 2 Sch Bo. 5 14/1 Sec 1

1888

To, The Dy Commissioner Bangalore

Kadur

Dated 14 July 1888

Sir,

I have the honour to forward herewith Chalan No 2724/104 - 2725/66 dated 25-6-1888 for the sum of Rs 4-15- on account of Land Revenue for the Fasli year 1298.

I have the honour to be
Sir
Your most obedient servant

Refer

In Dewan's Pro 25/9
dtd 6/10 nos 2724
8.88 (Sl 24 3811)
Letter on 6-9-88

Forwarded
28/9

27-9-88

(General Serial No. 29.)

4882 V
SEP 88
38-9

1888

From The Dy Commissioner
Bangalore Dist.

8

To

The Chief Secretary to the Dewan
of Mysore.

Dated 25th September 1888

Despatched

Received

Enclosures No. 2.

General No.

D. No. 415.

Dewan's Proceedings
Nos: 2724/104 & 2726/105 dated
14th July 1888, requesting
information regarding
the quantity of arrack
sold during 1887-88
in shops in Inam
villages.

I Has the honor to
forward copy of state-
ment shewing partic-
-ulars of quantity of
Arrack sold in each
Inam Village together
with copy of docket
No. 1324 of 21st Instant
from the Special
Asst

Assistant Commissioner, A.C.
and Excise.

S. H. Carden
Deputy Commissioner

Ivels

From

The Special Assistant Commissioner
Abkarry and Excise
in Mysore.

To

The Dy Commissioner
Bangalore.
Dated 20th September 1888.

No. 1324
Encls 5.

Dy Commissioners Memo Nos 280 and 28
dated 21st July 1888 covering Dewan's Pro
-ceedings Nos 2724/104 and 2726/105 dated 14th
Idem respectively.

"

In retransmitting the above he
the honor to submit a statement shewi
the monthly sales from Depots to sa
the Retail Shops situated in the D
villages noted in the above Proce
together with duty and cess to be
-funded to the Inamdars against
shop.

2. The figures given in the enc
Statement were checked with the
received from Wholesale Vendors, a
verified with the Testers Returns, af
examination of the Retail accou

nd Permit Books of each retail
sop, with the Wholesale Registers.

/Signed/ J.G. McDonnell
Special Assistant Commissioner
Abkari & Excise
in Mysore.

"Copy"

S. H. Gaden
Dy Commissioner.

G.V.G.

Refer back
23/11

as sent to Sivaganga Moodron 2-10-88
in C. No. 337 (G/S. No. 3811)
of 15-8-88 from D. C
Mysore anent licenses
fees to Sivanasamudram Jahagir.
E.H. 26-11-88
Attached
Cancel

(General Serial No. 31.) D 26-11-8 20 Nov 88

1888.

OFFICE O.
6312
419
DEWAN OF MYSORE

From The Deputy Commissioner Kadur Dt.

To 809

The Chief Secretary to the Dewan of Mysore.

Dated 20th

Despatched 20th November.

Received

Enclosures No. Vernacular Perm

General No. 325 } 1888.
No.

With reference to Dewan's Pro. No 2725/65 of 14th July '88, has the honor to state that no intimation has yet been received regarding the Abkari allowance due to Sringeri Math on account of arrack sold in Sringeri Jahagire during the year 1887-88. Solicits that early orders of Govt: may be obtained for the payment of the allowance due

Matt.

The Vernon car report No 27/558 of 23.8.88 from the Builder of Bangalore is enclosed for information and kind return.

Yours sincerely

for Dy Commissioner

Kindly do this

Asst

A 16/1.

Refer
14/1

Papers sent to
Due on 26-11-88
Rec'd. No 325 (P.C. 63)
11-88 from D.C.
Hadly regarding
[illegible]
to Srungeri
[illegible]
[illegible]
[illegible]
[illegible]
[illegible]
The former Ref.ce was sent to
Rec'd for Ref.ce on 30-11-88

(General Serial No. 29.)

1889. 407

From The Deputy Commissioner Kadur

To 9 (10)

The Chief Secretary to the Dewan of Mysore.

Dated 8th } January
Despatched
Received

Enclosures No. 1

General No. 366
No.

In continuation of this Office No. 325 dated 20th November last (V 6312) has the honor to forward for the early order of Government Urge No. 45 dated 13th Septr from the Amildar of the Sringeri Jaghire regarding the Abkari Allowance due to Sringeri Matt.

I have &c
Deputy Commissioner
Kadur

MMB.

References
7/5/89

Pa sent to C. Vaidyanathan 26-1- and 16-1-89 for enclosure to chief Secy with finances. 6/5/89

Send to Tamil
8/5/89

Despatch'd on 8/5/89. draft with file sent to P.O. 2/m
file 9/5/89

Serial No. 29.)

1889. OFFICE OF THE DEWAN 839 7-MAY-89 50

From The Superintendent Madras

To

The Chief Secretary to the Dewan of Mysore.

Dated 30th April

Despatched 4th May

Received

Enclosures No. 1

General No. 43
No.

In Continuation of this Office Docket No. 6312 Y-325 dated 20th November 1888 and 366 dated 8th January 1889 & previous Correspondence anent Abkari allowances due to Sringeri Matt for the last two Years, have honor to forward herewith the enclosed Perzi No. 3 dated 13th Instant from the Amildar of the Sringeri Jahagir, written at the express desire of the Sri Swami

of the Draft, & bring it
to notice the inconvenience
following to the Ironmonger
of the allowance, & to request
that early orders of Govern[t]
may be obtained for the
payment of the Amount
due to the Draft.

I.

J. Rutherfurd
Dy Commissr
Master

Gun.

81 (12)

Fair draft

To

The Excise Comm.r
of Mysore

Sir,

I am directed to return herewith in original Bangalore Dy. Commrs. letter no 415 dated 25th. September 1888 (Excise Deptt) as it needlessly mixes up two questions which have no necessary connection with each other, and to observe that when two distinct orders were issued, two separate reports should have been submitted by the Dy Commr.

2. I am moreover to point out that the Statement received from the Dy. Commissioner

× with file (to be obliged & returned).

* Pro: Nos. 2724-58 & 2726/104 / 105 dy. 14th. July 1888.

with the above quoted letter
is not a refund Bill
of the kind called for
in Pro: No. 2724-5/104 dated
14th July 1888 - That statement
shews only the quantity
of arrack consumed in
the retail shops in the
Sringeri Jahagire village
during 1887-88 and
the amount of duty thereon
calculated at Rs 3.5.0
per gallon - The charges
on account of management
which have to be deducted
from this amount are not
entered -

3. There has been such
great and unnecessary
delay in the settlement
of the Sringeri claim
and such frequent complaints
from the Matt that the
Dewan has directed
the payment to the Matt

of Rs 7000/, subject to adjustment at an early date of the net Excise payments due to the Mutt for 1887-88 and 1888-89, and I am now to request the favor of your submitting at an early date the required Refund Bills in the prescribed form -

4. From 1st April 1889 it is desirable that Excise payments to the Mutt should be made from month to month, and I am to request that you will arrange therefor on the principle laid down in Proceedings No 2724-5/104 dy. 14th July 1888 -

I have &c

Chf Secy

Copy to Comptroller with a request that a sum of Rs 7000/ may be paid to the Sringeri Mutt towards the ~~adjustment of their claim~~ Abkari revenue due to them for 1887-88 & 1888-89.

to Dr Comr. Kadur Dt. for info & Comm re the riders in paras 3 & 4 to the Sringeri Mutt

Finish draft

8/12

Sir, I am directed to return herewith in original

with file (to be returned obligingly)

By The Secretary.

Bangalore Dec' 12.

(Secretariat Dept) ~~it herewith forwarded in original from the Secretariat~~, as it necessary mines up two questions which have no necessary connection with Each other & to observe that when ~~the Accountant took the transfer Entries~~ two distinct orders were ~~ordered~~ issued, two Separate reports ~~weighted~~ have been submitted by the Judge Court.

I am moreover to point out that the Statement rec'd. from the Judge Court with the above quoted letter

& Memorandum

There has been much ~~great~~ delay in the ~~matter~~ Settlement of the Sringeri claim & such frequent complaints from the Mutt that the D. has directed the payment of the Mutt of Rs. 70000, subject to adjustment at an early date of the net ~~Jaga~~ Peishcush payment due to the Mutt for 1887/88 and 1888/89, and I am now to request the favour of your submitting at an early date the ~~Bill~~ required Refund Bill in prescribed form —

From 1st April 1889, it is desirable that ~~the Mutt's~~ Peishcush payments to the Mutt shd be made from Month to month and I am to request that you will arrange ~~for~~ therefor on the principle laid down in Proc

No. 2724/104 dt 14 May 1889 —

by
18/5/89